

Gilmer County Schools



FY 2022 Tentative Budget

SUMMARY OF THE SUPERINTENDENT'S 2021-2022 TENTATIVE RECOMMENDED BUDGET

INTRODUCTION - RECOMMENDED FY 2022 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the Gilmer County School System (GCSS) Annual Budget for next fiscal year must be prepared by the Superintendent of Schools for presentation to the Board of Education for consideration and adoption prior to the end of the current fiscal year.

The Superintendent's Recommended Tentative Budget provides a detailed plan for next year's operation of the School District, which addresses: recommendations of School Board members; recommendations of administration, department heads, principals, teachers and staff; recommendations of SGT Committees; and the fiscal, programmatic and operational impact of legislation approved in the Georgia General Assembly and subsequently signed by the Governor.

The FY 2022 Budget continues to keep as its primary focus the continual improvement of student academic achievement. We work to establish standards for student performance and an accountability system with policy framework designed to ensure that all students are challenged individually and collectively to meet more rigorous standards. To achieve this focus our system must continue to attract, retain and train the best teachers, principals and support staff by ensuring competitive employee compensation and benefits.

OPERATING OVERVIEW

LEGAL ENTITY

The Gilmer County Board of Education (Board) was established under the Constitution and laws of the State of Georgia. The Board members are elected by the voters and the Superintendent is appointed by the Board. The Board is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity; accordingly, the Board is a primary government and consists of all the organizations that compose its legal entity.

BUDGET PROCESS

The Gilmer County Board of Education's budget is a detailed operating plan presented in a financial format as required by the State of Georgia, which identifies estimated expenditures in relation to estimated revenues. The budget reflects the Board's priorities and represents a process through which policy decisions are developed, implemented and controlled. The budget is prepared on the modified cash basis. Finance reviews the budgets, monitors them throughout the fiscal year and, if necessary, modifies them to assure the overall integrity of the School District's Annual Budget.

BASIS OF ACCOUNTING

The modified accrual basis of accounting is utilized for Governmental Funds, Expendable Trust Funds, and Agency Funds, meaning revenues are recognized in the accounting period in which they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants and interest on investments. The School Board considers ad valorem taxes as available, if they are collected within sixty (60) days after year-end. Expenditures are recorded when the fund liability is incurred.

FINANCIAL ACCOUNTS

The accounts of the School District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations:

- **Governmental Funds:** These funds are used to account for the programs and activities of the governmental functions of the District.
 - **General Fund:** This fund serves as the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.
 - **Special Revenue Fund:** This fund includes federal grants and school nutrition.
 - **Debt Service Funds:** These funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.
 - **Capital Project Funds:** These funds are used to account for financial resources to be used for acquisition or construction of capital facilities and equipment.

BUDGET PROCESS

Gilmer County Board of Education

BUDGET DEVELOPMENT CALENDAR

- Nov/Feb The Finance Director reviews previous year's budget preparation process and procedures, and makes any change recommendations to the Superintendent and Administration. Superintendent reviews previous FTE counts and distributes student enrollment projections and personnel allotments which form the basis of the budget. **The school calendar for the ensuing fiscal year is established and approved by Board of Education.**
- Dec/Feb The Superintendent and/or Finance Director discusses/meets with directors, department heads, principals, teachers, and school councils for the purpose of soliciting budgetary input for the ensuing fiscal year.
- Jan/April Continuation of activities from December. **A Public Budget Meeting conducted by the Board of the Education, will be scheduled to provide an opportunity to receive public input on the proposed annual operating budget. This will be public budget meeting # 1 (held March 10, 2021 at board retreat).** This will provide more input for budget parameters and system-wide goals to assist the Superintendent and Administration in the preparation of the ensuing budget. Individuals with budgetary responsibilities will prepare preliminary budgets for their department, school, etc. using the parameters established by the Board of Education. The Finance Director continues preparations for the continuation budget for the ensuing year. Superintendent conducts extensive workshops for budget administrators and other interested personnel on an ongoing basis.
- February Superintendent works with Departments to prepare line-item requests by QBE program, based on the needs of the individual departments, including justification for unusual requests, and forward to the appropriate Division heads for review. School improvement plans should be utilized to support curriculum requests.
- March / April Completed budget development packages, including necessary documentation, are submitted to the Superintendent and Finance Director from the Department heads. The Finance Director begins the process of compiling and consolidating the numerous budget requests in the budget database. Salary increases are established based on the recommendation of the Governor, and action by the General Assembly. Any local salary increases are also included in the proper section of the proposed budget. Utilize Salary detail from March Payroll and adjust for all changes. **Local Salary Schedules and Supplement Schedules to be approved by Board of Education.**
- April / June The Superintendent and Administration review the draft of the proposed budget, including the projected year end fund balances, and an overview of the proposed budget including detailed revenue and expenditure projections, including all requests from Department heads. After an extensive review by the Superintendent

and Administration, any proposed expenditures resulting in an unbalanced budget are eliminated should additional revenue sources not be secured and the fund balance is insufficient.

April / June Necessary work sessions are conducted with Principals, Directors, and the Board of Education. A second public meeting will be held. Superintendent and Finance Director will discuss proposed budget and allow for public input. The Tentative Budget will then be adopted by the board and advertised on the website. This will be at the regular board meeting May 20, 2021.

The Tentative Budget will be adopted by the Board of Education two weeks prior to final adoption of the budget. (The Budget will be adopted at a regularly scheduled board meeting or a called meeting – scheduled for June 24, 2021.) If a budget is not adopted prior to June 30 a spending resolution for July must be approved prior to July 1st.

The July spending resolution will be up for approval at the June Board meeting to ensure approval in the event the budget is not approved by June 30.

Final allotments are distributed by the Finance Director to the Division heads. If budget is not approved prior to July 31st a spending resolution for August must be approved prior to August 1st.

July / Aug Tax Assessor provides information regarding tax digest and appeals to Superintendent for sign off. (Projected to be last week of July). Tax Commissioner provides final digest for millage calculations. Information concerning projected tax digest growth is properly advertised for a first hearing, and the first required public hearing to satisfy the requirements of O.C.G.A 48-5-32.1 is conducted.

July / Aug Information concerning projected tax digest growth for the second and third hearings is advertised separately. The second and third public hearings addressing projected tax digest growth are conducted. Newspaper advertisement of the meeting for final adoption is published. Advertise the “Current Tax Digest and 5 Year History of Levy”, as required by O.C.G.A. 48-5-32. Conduct a public hearing on the current millage rate levied by the Board of Education if necessary.

July / August The Board of Education formally adopts a resolution setting the millage rate to fund the current year budget, based on certification of the digest by the GA DOR. If budget has not been approved prior to August 31st a spending resolution for September must be approved prior to September 1st.

September The initial budget as adopted by the local Board of Education is submitted electronically to the GA DOE and signed off by Superintendent by September 30.

Budget to be amended as needed throughout the year.

Yellow shading indicates Board participation

EXPENDITURES

Expenditures are generally recognized when the related liability is incurred and the transaction or event is expected to draw upon current spendable resources. To incur an expense, the item purchased must be received and consumed or the service purchased must be performed. Expenditures are categorized as needed for reporting data to the Georgia Department of Education. Expenditures are budgeted by Function and detailed by Object.

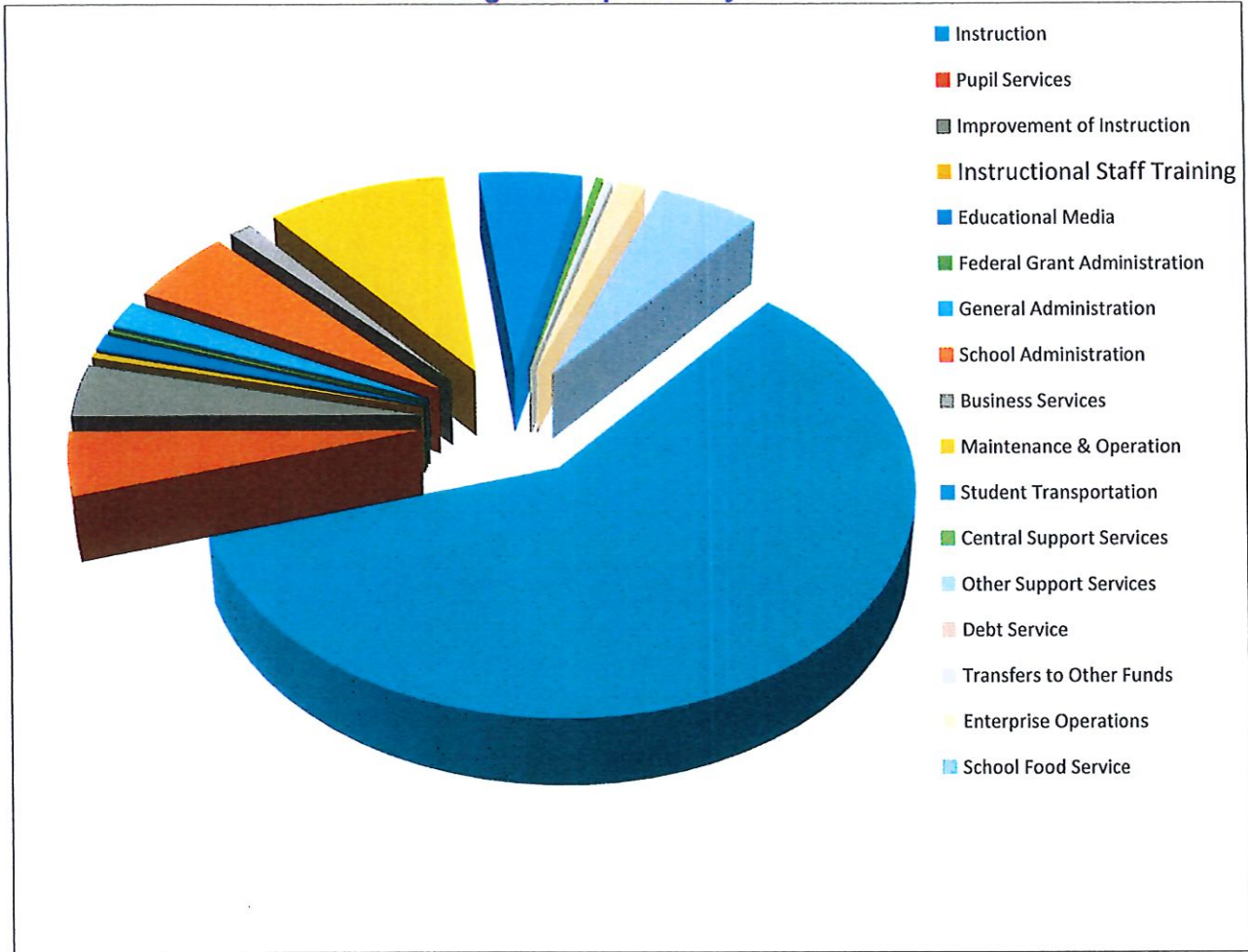
- **Function:** Identifies group-related activities that aim to accomplish a major service or regulatory responsibility. The major categories are: Instruction, Pupil Services, Improvement of instructional Services, Instructional Staff Training, Educational Media Services, General Administration, School Administration, Support Services-Business, Operation and Maintenance of Plant Services, Student Transportation Services, Support Services- Central, Other Support Services, Facilities Acquisition and Construction Services, and Other Uses.
- **Object:** Identifies the type of service or commodity as a result of a specific expenditure. Some of the major object categories: Salaries, Employee Benefits, Purchased Services, Water, Sewer & Grounds, Materials and Supplies, Capital Outlay, Utilities.

Budget Forecast

The Superintendent's Recommended FY 2021-2022 Tentative Budget provided funding for the implementation of General Fund Priorities:

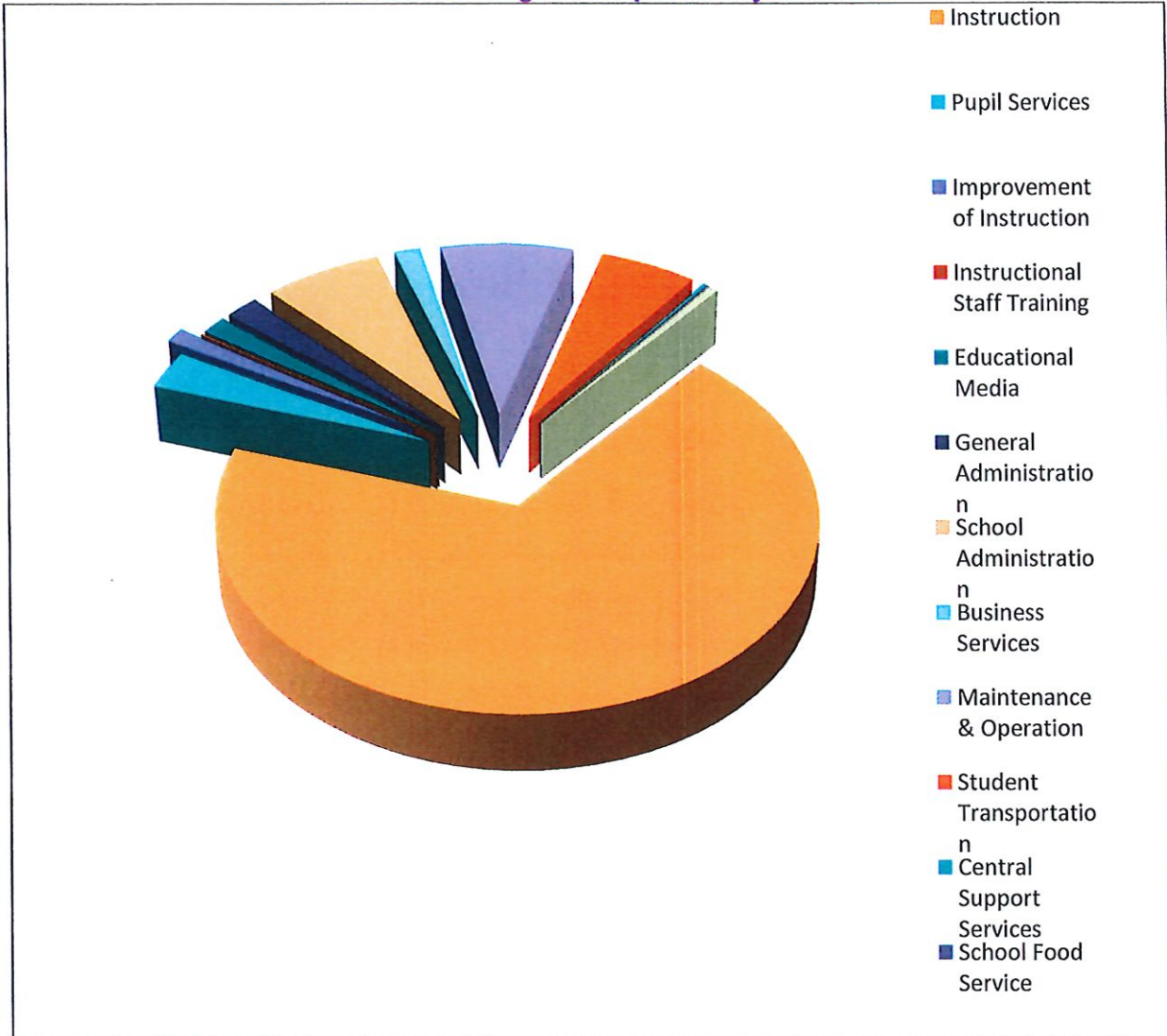
- *Use of the Cares Act Grant to fund general fund expenditures – This will be used for expenditures such as local salaries, local tech, new instructional and support positions, cleaning supplies and custodial operations.*
- *Provide annual longevity step increases and advanced degrees for all eligible employees.*
- *Increase required contributions in Teacher Retirement. TRS announced an increase of 3.93% in the employer (School District) contribution rate for the fiscal year, increasing the rate from 19.06% to 19.81% of compensation for all TRS eligible employees.*

Total Budgeted Expenses by Function



Instruction	59.16%
Pupil Services	4.62%
Improvement of Instruction	3.88%
Instructional Staff Training	0.42%
Educational Media	1.22%
Federal Grant Administration	0.27%
General Administration	1.92%
School Administration	5.36%
Business Services	1.20%
Maintenance & Operation	9.19%
Student Transportation	5.21%
Central Support Services	0.38%
Other Support Services	0.04%
Debt Service	0.00%
Transfers to Other Funds	0.39%
Enterprise Operations	1.47%
School Food Service	5.26%

General Fund Budgeted Expenses by Function



Instruction	68.79%
Pupil Services	3.25%
Improvement of Instruction	1.26%
Instructional Staff Training	0.15%
Educational Media	1.57%
General Administration	2.04%
School Administration	6.93%
Business Services	1.55%
Maintenance & Operation	7.92%
Student Transportation	5.67%
Central Support Services	0.22%
School Food Service	0.10%
Other Support Services	0.05%
Debt Service	0.00%
Transfers to Other Funds	0.51%

REVENUE SOURCES

Gilmer County School District receives revenues for the purpose of educating students from three primary sources: State, local and federal sources.

State Support – The focus of the State educational funding program bases financial support for Education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The Georgia Quality Basic Education (QBE) funding formula is based on full-time equivalent (FTE) student counts in nineteen instructional programs. Each of the programs is weighted to reflect the State’s estimated costs associated with the program. School systems with higher concentrations of students requiring special education or remedial education receive additional funding needed to provide appropriate instructional. In addition, State funds are appropriated to meet other needs by means of categorical programs and special allocations. These include Indirect Costs, Media Center Program, 20 Days Additional Instruction, Staff and Professional Development, Pupil Transportation Program, State Principal Supplements and Nursing. **Projected State QBE funding totals \$20.3 Million or 35.42% of revenues for 2021-22. Other State funding totals \$0.9 Million or 1.6% of revenues. For 2021-22 the State austerity totaled \$0.8 Million.**

Local Support – Local revenue for school support is derived largely from ad valorem property taxes. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a “local fair share” equal to approximately a five mill levy on statewide equalized, adjusted tax digest. **Local 5 mil Share for 2021-22 totaled \$6.42 Million.**

In addition, school boards are allowed to levy property taxes in excess of the required five effective mills to provide or support programs not funded by the State, up to a maximum of 20 mills for Maintenance and Operations (M&O). School Boards may also elect to levy additional mills for the purpose of re-paying bond indebtedness. Local property tax is budgeted to remain flat for the FY 22 tentative budget. The 2020 millage rate was 13.963 mills. **Projected Local funding totals \$18.5 Million or 32.25% of revenues for 2021-22.**

Federal Support – Federal revenue for schools comes in two primary forms: flow-through grants from the Georgia Department of Education that are based on formulas intended to support students with high needs; and support of the United States Department of Agriculture School Nutrition Program. Federal funding is expected to increase for the current year due to the CARES Grants. While this is a relatively small percentage of the budget, critically needed federal funds are targeted directly at serving the needs of our most at-risk students. This includes those students from low-income households and those with disabilities, who typically require a much lower personnel/pupil ratio and significantly more resources to address their educational needs. The addition of the CARES Grants allows the school district to fund pandemic supplies, custodial, targeted local salaries, and our local technology expenses.

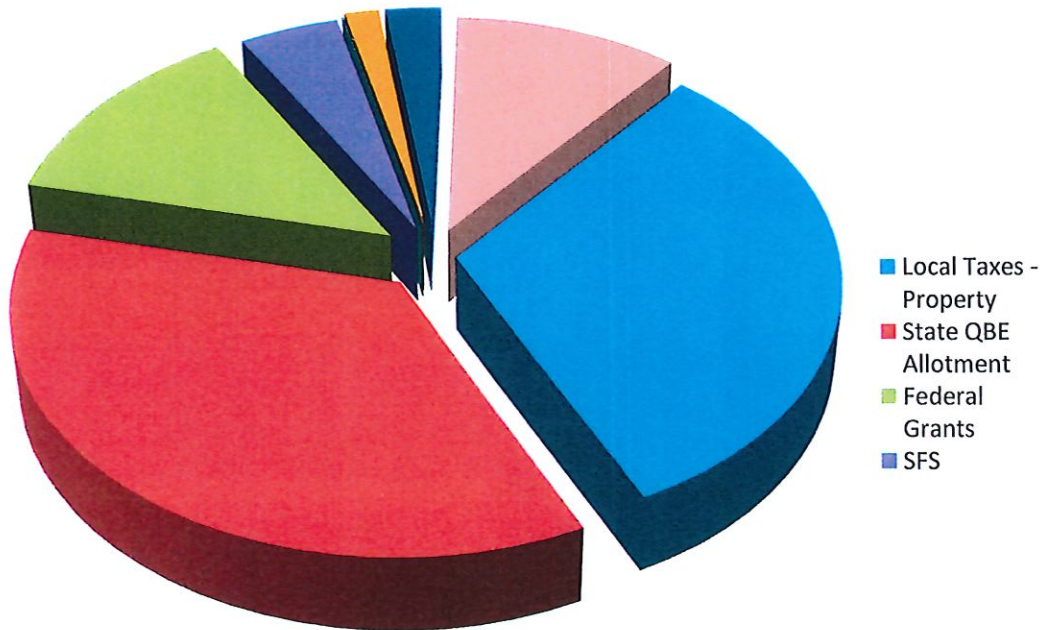
Projected Federal funding from grants total \$7.5 Million or 13.02% of revenues and federal funding for School Nutrition total \$2.6 Million or 4.61% for 2021-22.

Revenue Forecast

The following revenue enhancements are included in the recommended Tentative Budget:

- *Increase in QBE Allotment revenue \$ 1.1 Million* – This income increase is primarily a result of changes to the state adjustment to the Amended Formula Adjustment (Austerity) of \$1.2 Million

Total Budgeted Revenues



Local Taxes - Property	32.25%
State QBE Allotment	35.42%
Federal Grants	13.02%
SFS	4.61%
Interest	0.00%
State Grants	1.60%
Other	2.67%
ESPLOST	10.44%

TENTATIVE BUDGET

FY 2022 Tentative Budget GILMER COUNTY SCHOOL SYSTEM July 1, 2021 - June 30, 2022

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Fund</u>
<u>Estimated Revenues:</u>				
Local Taxes (Property)	18,528,000		6,000,000	
Local Taxes (ESPLOST)	338,500	580,000		
State Sources	27,635,680			
State QBE	(852,733)			
State Austerity Reduction	-			
Local 5 Mills	10,125,196			12,000
Federal Sources	781,000		12,000,000	3,458,850
Transfers from Other Funds	-	200,000		
Total Estimated Revenues	39,972,380	11,686,196	18,000,000	3,470,850
<u>Estimated Expenditures:</u>				
Instruction	27,118,502	3,117,467		
Pupil Services	1,279,730	1,082,202		
Improvement of Instruction	498,025	1,483,408		
Instructional Staff Training	57,545	158,888		
Educational Media	618,353	6,000		
Federal Grant Administration	-	136,119		
General Administration	2,730,626	178,711		
School Administration	612,145	10,000		
Business Services	3,120,417	-		
Maintenance & Operation	2,235,884	1,578,383		
Student Transportation	85,131	427,074		
Central Support Services	21,000	110,944		
Other Support Services	40,000	2,646,000	12,000,000	3,470,850
School Food Service	-	-		
Facility Acq/Improvements	1,000	751,000		
Debt Service	-	-		
Enterprise Operations	200,000	-	15,458,850	
Other Uses	-	-		
Transfers to Other Funds	-	-	27,458,850	
Total Expenditures	39,422,413	11,686,196	27,458,850	3,470,850
Excess of Revenues Over (Under) Expenditures	549,967	0	(9,458,850)	-
Estimated Fund Balance 7/1/2021	18,000,000	700,000	15,000,000	-
Estimated Fund Balance 6/30/2022	18,549,967	700,000	5,541,150	-

CAPITAL PROJECTS BUDGET

Gilmer County Board of Education
 Capital Projects
 FY 22

Task	Budget	Location / Notes	2015 ESPLOST Category	2020 ESPLOST Category
Technology	600,000	System wide	Technology	
Purchase of School Buses	400,000	Transportation	School Buses	
Safety -Security equipment, renovations, additions & improvements	1,000,000	System wide	System Safety & Infrastructure Improvements	
New Elementary School to replace CCES (includes \$4.6M State GSFIC Funds)	10,000,000	CCES		New Elementary School
Total ESPLOST Capital Projects	12,000,000			

FIVE-YEAR BUDGET FORECAST

**Gilmer County Board of Education
5 Year Budget Projections
General Fund**

5 Year Projected Budget

	Original	Est Amended	Projected Budget				
	<u>FY21</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Total Estimated Revenues	39,002,300	40,436,944	39,972,380	39,667,380	40,511,380	40,511,380	40,511,380
Total Estimated Expenditures	41,575,331	39,632,631	39,422,413	42,521,413	42,581,413	42,641,413	42,641,413
Excess of Revenues Over (Under) Expenditures	(2,573,031)	804,313	549,967	(2,854,033)	(2,070,033)	(2,130,033)	(2,130,033)
Beg of Period Fund Balance	17,377,170	17,377,170	18,181,483	18,731,450	15,877,417	13,807,384	11,677,351
End of Period Fund Balance	14,804,139	18,181,483	18,731,450	15,877,417	13,807,384	11,677,351	9,547,318

ALLOTMENT SHEETS

5/12/2021

Georgia State Department of Education
Earnings Sheet for FY 2022

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,789.66

OFFICIAL

School System: 661 - Gilmer County

FY22 Initial

Table with columns: DIRECT INSTRUCTIONAL COST, FTE, SALARY, OPERATING, QBE EARNINGS, LESS LOCAL 5 MILLS, STATE FUNDS, Teacher, Subj. Spec, Couns., Tech. Spec, Asst Supt, Prin., Asset Prin., Secty, Accnt, VTI/SW, Psych., Sp Ed Ldr, Media Center. Includes rows for Kindergarten Pgm, Primary Graded(1-3) Pgm, etc.

NOTES
1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00.
3. Teacher Retirement is funded at 19.81% in QBE in FY 2022 (HB 81).

Total T&E 9,856,689 includes T&E 6,896,949 and HI 2,959,740

TOTAL FUNDING ON THIS ALLOTMENT SHEET 27,635,550

Georgia State Department of Education
Earnings Sheet for FY 2021

OFFICIAL

School System: 661 - Gilmer County

FY21 Midterm(Amends Transportation)

← Earnings (\$) →

← Earnings (\$) →

← Earnings (\$) →

← Earnings (\$) →

← Earnings (\$) →

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec	Earned Positions								
											Asst Supt	Prin.	Asst Prin.	Secy.	Accnt.	VT/5W	Psych.	Sp Ed Ldr	Media Center
Kindergarten Pgm	279	1,717,243	21,803	1,739,046	489,356	1,299,690	18.60		0.62	0.25									
Kindergarten Early Intr Pgm	27	216,123	2,110	218,233	55,139	163,098	2.45		0.06	0.02									
Primary Grade(1-3) Pgm	726	3,591,667	62,362	3,654,029	923,160	2,730,869	42.71	2.10	1.61	0.66									
Primary Grd Early Intrv(1-3) Pgm	93	687,750	7,989	695,739	175,773	519,966	8.45	0.27	0.21	0.08									
Upper Elementary Grd(4-5) Pgm	470	1,774,922	33,097	1,808,019	456,781	1,351,238	20.43	1.96	1.04	0.43									
UppElem Grd Early Intrv(4-5)	52	384,548	3,662	388,210	98,078	290,132	4.73	0.15	0.12	0.05									
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00									
Middle School(6-8) Pgm	801	3,423,482	56,407	3,479,889	879,165	2,600,724	40.05	2.32	1.78	0.73									
High School Gen Educ(9-12)	808	2,872,668	91,789	2,964,457	748,945	2,215,512	35.13		1.80	0.73									
CTAE(9-12) PGM	185	749,780	60,717	810,497	204,765	605,732	9.25		0.41	0.17									
Students with Disab Cat I	44	422,665	10,954	433,619	109,550	324,069	5.50			0.04									
Students with Disab Cat II	19	224,330	2,496	226,826	57,306	169,520	2.92			0.02									
Students with Disab Cat III	122	1,870,033	24,912	1,894,945	478,742	1,416,203	24.40			0.11									
Students with Disab Cat IV	18	459,015	7,604	466,619	117,887	348,732	6.00			0.02									
Students with Disab Cat V	42	403,453	17,742	421,195	106,411	314,784	5.25			0.04									
Gifted Student Category VI	197	1,266,129	19,877	1,286,006	324,899	961,107	16.42			0.18									
Remedial Education Pgm	45	239,600	2,585	242,185	61,186	180,999	3.00			0.10									
Alternate Education Pgm	45	239,600	3,169	242,769	61,334	181,435	3.00			0.10									
Eng.Spks of Other Lang.(ESOL)	153	1,704,022	8,788	1,712,810	432,727	1,280,083	21.86			0.14									
Spec Ed. Itinerant				0	0	0													
Spec Ed. Supplemental Speech				32,619	8,241	24,378													
TOTAL DIRECT INSTRUC.	4,126	22,247,030	438,063	22,717,712	5,739,441	16,978,271	270.15	6.20	8.19	3.75									
INDIRECT COST																			
Cent. Admin/ Tch. Sal Incr.		738,196	0	738,196	186,499	551,697													
School Admin		1,097,115	28,690	1,125,805	284,425	841,380													
Facility M & O			1,229,549	1,229,549	310,635	918,914													
Sub Total (INDIRECT COST)		1,835,311	1,258,239	3,093,550	781,559	2,311,991													
MEDIA CENTER PGM.		537,211	57,517	594,728	150,253	444,475													
20 DAYS ADDITIONAL INSTRUCTION		178,320		178,320	45,051	133,269													
STAFF & PROFESSIONAL DEV				102,523	25,902	76,621													
PRINCIPAL STAFF & PROF. DEV				1,669	422	1,247													
MIDTERM HOLD HARMLESS				167,565	42,334	125,231													
Amended Formula Adjustment					(843,039)														
Charter System Adjustment				439,075		439,075													
QBE FORMULA EARNINGS		24,797,872	1,753,819	27,295,142	6,784,962	19,667,141	270.15	6.20	8.19	3.75									
CATEGORICAL GRANTS																			
Pupil Transportation Pgm (Includes 34 Drivers and bus replacement funds of 154,440)				663,155		663,155													
Sparsity - Regular				0		0													
Nursing Services				87,834		87,834													
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				28,046,131		20,418,130													
Education Equalization Funding Grant				0		0													
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				28,046,131		20,418,130													
Charter Commission Admin - State				0		0													
Military Counselors				0		0													
SHBP One-Month Employer Contrib. Holiday				0		0													
State Commission Charter Supplement				0		0													
TOTAL FUNDING ON THIS ALLOTMENT SHEET				28,046,131		20,418,130													

NOTES: 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated.

subject to each district's approved flexibility contract.

2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2021 (HB 793).

3. Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).

Total T&E 10,042,031 includes T&E and HI 7,070,951 and HI 2,971,080

Georgia State Department of Education

Earnings Sheet for FY 2021

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,775.21

OFFICIAL

School System: 661 - Glimmer County

FY21 Initial Amendment #1

Earnings (\$) ←

← Earned Positions - Grades K-12

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	280	1,717,977	21,882	1,739,859	423,236	1,316,623	18.67		0.62	0.25
Kindergarten Early Intr Pgm	44	351,053	3,439	354,492	86,233	268,259	4.00		0.10	0.04
Primary Grade(1-3) Pgm	716	3,529,314	61,503	3,590,817	873,498	2,717,319	42.12	2.08	1.59	0.65
Primary Grd Early Intrv(1-3) Pgm	99	729,459	8,504	737,963	179,516	558,447	9.00	0.29	0.22	0.09
Upper Elementary Grd(4-5) Pgm	508	1,911,450	35,773	1,947,223	473,679	1,473,544	22.09	1.47	1.13	0.46
UpperElem Grd Early Intrv(4-5)	64	471,569	4,507	476,076	115,810	360,266	5.82	0.19	0.14	0.06
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	790	3,364,190	55,632	3,419,822	831,902	2,587,920	39.50	2.29	1.76	0.72
High School Gen Educ(9-12)	826	2,925,984	93,634	3,019,618	734,598	2,285,220	35.91		1.84	0.75
CTAE(9-12) PGM	182	734,939	59,732	794,671	193,311	601,360	9.10		0.40	0.17
Students with Disab Cat I	42	401,986	10,456	412,442	100,330	312,112	5.25		0.04	0.04
Students with Disab Cat II	23	270,570	3,021	273,591	66,553	207,038	3.54		0.02	0.02
Students with Disab Cat III	114	1,741,054	23,279	1,764,333	429,190	1,335,143	22.80		0.10	0.10
Students with Disab Cat IV	20	508,162	8,448	516,610	125,670	390,940	6.67		0.02	0.02
Students with Disab Cat V	45	430,699	19,009	449,708	109,395	340,313	5.63		0.10	0.04
Gifted Student Category VI	195	1,248,717	19,675	1,268,392	308,548	959,844	16.25		0.18	0.18
Remedial Education Pgm	47	249,339	2,700	252,039	61,311	190,728	3.13		0.10	0.04
Alternate Education Pgm	45	238,729	3,169	241,898	58,844	183,054	3.00		0.10	0.04
Eng Spkrs of Other Lang.(ESOL)	140	1,553,566	8,041	1,561,607	379,875	1,181,732	20.00		0.31	0.13
Spec Ed. Itinerant				0	0	0				
Spec Ed. Supplemental Speech				32,619	7,935	24,684				
TOTAL DIRECT INSTRUC.	4,180	22,378,757	442,604	22,853,980	5,559,434	17,294,546	272.48	6.32	8.31	3.80
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.		737,837	0	737,837	179,485	558,352				
School Admin		1,100,562	29,142	1,129,704	274,811	854,893				
Facility M & O			1,245,641	1,245,641	303,013	942,628				
Sub Total (INDIRECT COST)		1,838,399	1,274,783	3,113,182	757,309	2,355,873				
MEDIA CATEGORY PGM.		544,169	58,367	602,536	146,572	455,964				
20 DAYS ADDITIONAL INSTRUCTION		181,239		181,239	44,088	137,151				
STAFF & PROFESSIONAL DEV				103,461	25,168	78,293				
PRINCIPAL STAFF & PROF. DEV				1,669	406	1,263				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment					(2,107,638)					
Charter System Adjustment				439,075		439,075				
QBE FORMULA EARNINGS		24,942,564	1,775,754	27,295,142	6,532,977	18,654,527	272.48	6.32	8.31	3.80
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 34 Drivers and bus replacement funds of 0)				508,673		508,673				
Sparsity - Regular				0	0	0				
Nursing Services				87,834		87,834				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				27,891,649	0	19,251,034				
Education Equalization Funding Grant				0	0	0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				27,891,649	0	19,251,034				
Charter Commission Admin - State										
Military Counselors										
SHBP One-Month Employer Contrib. Holiday										
State Commission Charter Supplement										
TOTAL FUNDING ON THIS ALLOTMENT SHEET				27,891,649	0	19,251,034				

NOTES
 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated.
 subject to each district's approved flexibility contract.
 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2021 (HB 793).
 3. Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).

Total T&E 10,042,031 includes T&E 7,070,951 and HI 2,971,080

GENERAL FUND BUDGET BY FUNCTION, OBJECT, AND REVENUE SOURCE

Gilmer County Board of Education

General Fund Tentative Budget by Object - FY 2022

<u>Function</u>	<u>Object Code</u>	<u>Object Description</u>	<u>FY 2022 Budget</u>
Grand Total			39,422,413
1000	Instruction		27,118,502
	10000	SALARY	17,601,624
	20000	BENEFITS	8,037,700
	26000	WORKMANS COMP	92,031
	30010	PURCHASED SERVICE - OTHER FEES	10,000
	36110	PER DIEM - OTHER	366,000
	43000	REPAIR AND MAINTENANCE SERVICES	1,300
	44200	RENTAL OF EQUIPMENT AND VEHICLES	27,000
	53030	POSTAGE	5,000
	53040	TELEPHONE	2,500
	53050	CABLE	11,600
	53060	INTERNET	22,500
	53200	WEB BASED COMMUNICATION	453,060
	58000	TRAVEL - EMPLOYEES	9,500
	59500	OTHER PURCHASED SERVICES	25,000
	61000	SUPPLIES	274,832
	61100	SUPPLIES - TECHNOLOGY RELATED	8,200
	61200	COMPUTER SOFTWARE	3,501
	61500	EXPENDABLE EQUIPMENT	48,000
	61600	EXPENDABLE COMPUTER EQUIPMENT	18,500
	64100	TEXTBOOKS	9,470
	64200	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	59,600
	73000	PURCHASE OF EQUIPMENT	28,584
	81000	DUES AND FEES	3,000
2100	Pupil Services		1,279,730
	10000	SALARY	727,419
	20000	BENEFITS	256,811
	26000	WORKMANS COMP	4,300
	30010	PURCHASED SERVICE - OTHER FEES	180,000
	36110	PER DIEM - OTHER	50,000
	53030	POSTAGE	500
	53040	TELEPHONE	5,700
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	5,000
	58000	TRAVEL - EMPLOYEES	4,000
	61000	SUPPLIES	20,000
	61500	EXPENDABLE EQUIPMENT	5,000
	81000	DUES AND FEES	21,000
2210	Improvement of Instructional Services		498,025
	10000	SALARY	308,984
	20000	BENEFITS	134,290
	26000	WORKMANS COMP	1,500

<u>Function</u>	<u>Object Code</u>	<u>Object Description</u>	<u>FY 2022 Budget</u>
	30000	PURCHASED SERVICE	3,000
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	-
	58000	TRAVEL - EMPLOYEES	13,000
	61000	SUPPLIES	5,248
	81000	DUES AND FEES	32,004
2213	Instructional Staff Training		57,545
	10000	SALARY	40,020
	20000	BENEFITS	4,625
	26000	WORKMANS COMP	400
	58000	TRAVEL - EMPLOYEES	5,000
	81000	DUES AND FEES	7,500
2220	Educational Media Services		618,353
	10000	SALARY	396,427
	20000	BENEFITS	180,379
	26000	WORKMANS COMP	3,000
	43000	REPAIR AND MAINTENANCE SERVICES	100
	53040	TELEPHONE	600
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	1,400
	58000	TRAVEL - EMPLOYEES	250
	59500	OTHER PURCHASED SERVICES	6,000
	61000	SUPPLIES	2,200
	61100	SUPPLIES - TECHNOLOGY RELATED	400
	61500	EXPENDABLE EQUIPMENT	200
	64200	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	16,796
	81100	REGIONAL & LIBRARY DUES	10,600
2300	General Administration		804,055
	10000	SALARY	506,158
	20000	BENEFITS	187,597
	26000	WORKMANS COMP	2,100
	27000	ON BEHALF PAYMENTS	400
	30002	PURCHASED SERVICE - ATTORNEY	20,000
	30010	PURCHASED SERVICE - OTHER FEES	6,000
	36110	PER DIEM - OTHER	1,200
	44200	RENTAL OF EQUIPMENT AND VEHICLES	2,000
	52000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	500
	53000	COMMUNICATION - SEE SUB-OBJECT	1,000
	53030	POSTAGE	100
	53040	TELEPHONE	1,000
	53050	CABLE	1,000
	53060	INTERNET	1,000
	53200	WEB BASED COMMUNICATION	13,000
	58000	TRAVEL - EMPLOYEES	14,000
	59500	OTHER PURCHASED SERVICES	500
	61000	SUPPLIES	4,000

<u>Function</u>	<u>Object Code</u>	<u>Object Description</u>	<u>FY 2022 Budget</u>
	61500	EXPENDABLE EQUIPMENT	1,500
	61600	EXPENDABLE COMPUTER SUPPLY	4,000
	81000	DUES AND FEES	35,000
	89000	OTHER EXPENDITURES	2,000
2400	School Administration		2,730,626
	10000	SALARY	1,812,298
	20000	BENEFITS	823,408
	26000	WORKMANS COMP	9,700
	52000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	2,000
	53030	POSTAGE	500
	53040	TELEPHONE	55,000
	53060	INTERNET	2,500
	53200	WEB BASED COMMUNICATION	7,270
	58000	TRAVEL - EMPLOYEES	500
	61000	SUPPLIES	10,000
	61500	EXPENDABLE EQUIPMENT	250
	81000	DUES AND FEES	7,200
2500	Fiscal Services		612,145
	10000	SALARY	315,094
	20000	BENEFITS	119,051
	26000	WORKMANS COMP	1,300
	27000	ON BEHALF PAYMENTS	200
	30003	PURCHASED SERVICE - CONSULTANT	5,000
	30010	PURCHASED SERVICE - OTHER FEES	20,000
	44200	REPAIR AND MAINTENANCE SERVICES	2,000
	52000	INSURANCE	25,000
	53000	COMMUNICATION	3,000
	53030	POSTAGE	3,000
	53040	TELEPHONE	29,000
	53050	CABLE	1,000
	53060	INTERNET	-
	53200	WEB BASED COMMUNICATION	30,000
	58000	TRAVEL - EMPLOYEES	5,000
	61000	SUPPLIES	15,000
	61100	SUPPLIES - TECHNOLOGY RELATED	1,000
	61500	EXPENDABLE EQUIPMENT	5,000
	61600	EXPENDABLE COMPUTER EQUIPMENT	5,000
	73000	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND (20,000
	81000	DUES AND FEES	7,500
2600	Maintenance & Operations		3,120,417
	10000	SALARY	531,984
	20000	BENEFITS	200,433
	26000	WORKMANS COMP	26,000
	27000	ON BEHALF PAYMENTS	20,000

<u>Function</u>	<u>Object Code</u>	<u>Object Description</u>	<u>FY 2022 Budget</u>
	30010	PURCHASED SERVICE - OTHER FEES	600,000
	41000	WATER, SEWER, GROUNDS AND CLEANING SERVICES	135,000
	43000	REPAIR AND MAINTENANCE SERVICES	20,000
	44100	RENTAL OF LAND OR BUILDINGS	2,400
	44200	RENTAL OF EQUIPMENT AND VEHICLES	2,000
	52000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	225,000
	53040	TELEPHONE	24,000
	53050	CABLE	3,000
	53060	INTERNET	
	53070	SECURITY	26,000
	58000	TRAVEL - EMPLOYEES	1,500
	59500	OTHER PURCHASED SERVICES	22,000
	61000	SUPPLIES	180,000
	61500	EXPENDABLE EQUIPMENT	150,000
	62010	ELECTRICITY	820,000
	62030	NATURAL GAS	60,000
	62050	PROPANE	35,000
	73000	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND C	35,000
	81000	DUES AND FEES	1,000
2700	Student Transportation		2,235,884
	10000	SALARY	952,355
	20000	BENEFITS	583,909
	26000	WORKMANS COMP	63,000
	27000	ON BEHALF PAYMENTS	54,000
	30010	PURCHASED SERVICE - OTHER FEES	15,000
	33200	DRUG TESTS, FINGERPRINTS	3,000
	33400	BUS DRIVER PHYSICALS	9,000
	43000	REPAIR AND MAINTENANCE SERVICES	35,000
	44200	RENTAL OF EQUIPMENT AND VEHICLES	2,500
	53000	COMMUNICATION - SEE SUB-OBJECT	
	53030	POSTAGE	900
	53040	TELEPHONE	8,500
	53200	WEB BASED COMMUNICATION	4,000
	58000	TRAVEL - EMPLOYEES	3,000
	59500	OTHER PURCHASED SERVICES	8,500
	61000	SUPPLIES	50,000
	61500	EXPENDABLE EQUIPMENT	55,000
	62020	DIESEL	270,000
	62040	GASOLINE	40,000
	73200	PURCHASE OR LEASE-PURCHASE OF BUSES	77,220
	81000	DUES AND FEES	1,000
2800	Support Services - Central		85,131
	10000	SALARY	48,248
	20000	BENEFITS	24,883

<u>Function</u>	<u>Object Code</u>	<u>Object Description</u>	<u>FY 2022 Budget</u>
	26000	WORKMANS COMP	900
	27000	ON BEHALF PAYMENTS	100
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	-
	61000	SUPPLIES	5,000
	61500	EXPENDABLE EQUIPMENT	2,000
	61600	EXPENDABLE COMPUTER EQUIPMENT	3,000
	81000	DUES AND FEES	1,000
2900	Other Support Services		21,000
	61000	SUPPLIES	1,000
	81200	RESA FEES	20,000
3100	Food Services		40,000
	27000	ON BEHALF PAYMENTS	40,000
5000	Other Outlays		200,000
	93000	OPERATING TRANSFERS TO OTHER FUNDS	200,000
5100	Debt Services		1,000
	81000	DUES AND FEES	1,000

CONCLUSION

GCSS is grateful to Gilmer County voters for their continued support in narrowing the extraordinary funding gap between the School District's capital outlay needs and revenue through the 2015 and 2020 ESPLOST's, thereby enabling it to continue to support our instructional program by addressing its most pressing construction, safety and technology needs.

We will conduct our 2nd Public Budget Meeting in accordance with O.C.G.A. §20-2-167.1 on May 20, 2021 after the presentation of the FY 2022 Tentative Budget This public meeting will provide another opportunity for public input on the proposed annual operating budget. The meeting has been advertised accordingly.

As part of the School Board's Board Meeting on May 20, 2021 and after public hearings as required by Georgia Law, the Superintendent of Schools will be requesting the School Board review the FY 2022 Tentative Budget and approve for advertisement on the Districts web site.

At its June 24, 2021 Board Meeting, the school board will review final comments on the Tentative Budget, make revisions, as necessary, and adopt a final FY2022 Budget.